K

1947.

K

D.A. 16/5/56

File No. Motor Spirit Taxation II/47

Legal DEPARTMENT

B BRANCH

Subject:—

Rules and Notifications
under
The Bombay Sales of Motor Spirit
Taxation Act,
1946

File. No. Motor Spirit Taxation II/47

Std. Sectt. Slip 24 B c.

156-B

[illegible]

Legal Department File No. Motor Spirit Taxation 11/47

Sr. No.	Circulation No.	Subject	Pages
		Rules and Regulns. under the Motor Spirit Taxation Act, 1936.	
1.	C.No. 9/47 (1-4-47)	Doc. 25 — Notifn. and rules under	1-5
		——— Do ———	7 } not copied
		——— Do ———	9-19 } not copied
2.	C.C.I.C. No. 2309/43 (1-4-47)	The Bihar rules of Motor Spirit Taxation Rules 1947 — Draft Notifn. for.	21
3.	C.D.No.	2310/43 12-7-47	Doc. 25 — Notifn. under	23-33 } not copied
4.	C.C.I.C.No.	2310/43 11-11-47	— same as Cr.No.(2) —	37-38 } not copied

U.O.No.
25-6-56
C.S

DM
15/6/56

Office of the R.L.A.

The draft rule at PP. 39-50 ante, as amended, are in order.

2. The rules require previous publication under section 25(4) of the Bombay Sales of Motor Spirit Taxation Act, 1946. The requisite preamble has been inserted in the notification at page 37 ante.

3. Condition 7 of Form B and conditions 7 and 8 of Form D are not necessary in view of the provisions of section 13 (2) and section 26 of the Act and have therefore been deleted.

Sd/-
25-1

for Remembrancer of Legal Affairs.

U.R. to R.D., No. 963, dated the 27th January 1947.

R.D.-
15-5-56
C.A.I.

Bombay Sales of Motor Spirit Taxation Act, 1946.

No. 2305.- The following draft of a notification which it is proposed to issue under section 25 of the Bombay Sales of Motor Spirit Taxation Act, 1946 (Bom. VI of 1946), is published as required by sub-section (4) of the said section 25 for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration by the Government of Bombay on or after the .....

To be filled in.

2. Any objection or suggestion which may be received by the Secretary to the Government of Bombay in the Revenue Department from any person with respect to the said draft on or before the date aforesaid will be considered by Government

Draft Notification

M.N.D.-
15-5-56
0.4 · 1.

In exercise of the powers conferred by section 25 of the Bombay Sales of Motor Spirit Taxation Act, 1946(Bom.VI of 1946) and in supersession of the Bombay Motor Spirit Sales Tax Rules, 1939, the Government of Bombay is pleased to make the following rules, namely:-

1. Title— These rule may be called the Bombay sales of Motor Spirit Taxation Rules, 1967.

2. Definations - In these rules, unless there is anything repugnant in the subject or content -

(a) "Act" means the Bombay Sales of Motor Spirit Taxation Act, 1946;

(b) "form" means a form appended to these rules;

(c) "licensing authority" means the Collector or any officer authorised by him in this behalf;

(d) "manager or agent" means the person authorised by the trader with the approval of the licensing authority to act as his manager or agent for all or any of the purposes of these rules;

(e) "section" means a section of the Act;

(f) "tax" means the tax on sales of motor spirit levied under section section 3;

(g) words and expressions not defined in these rules shall have the meanings assigned to them under the Act.

M.R.D.
15-3-56
C.6

The Bombay Sales of Motor Spirit Taxation Rules 1947
Draft Notification for ——

Government of Bombay.
Revenue Department.
Circular No. 2305/45.
Bombay Castle, 6th August 1947.

Circular Memorandum.

The attention of officers mentioned below is invited to Government Notification, No. 2305/45, dated 12th July 1947, relating to the draft rules of the Bombay Sales of Motor Spirit Taxation Rules, 1947, published at pages 441-452 of part IV-L, of the Bombay Government Gazette, dated 17th July 1947, and they are requested to forward to Government before 12th October 1947, any objections or suggestions which they or the officers subordinate to them may receive in respect of the notification.

By order of the Governor of Bombay,

Sd/- G.G. Drews,

Secretary to Government.

Accompaniments- Copy.

To

The Commissioners of Divisions,

All Collector,

All Departments of the Secretariat (except Separate Department.

H.R.D.
15-5-96
C.d.